25-P

Previous references.

1903.

(Sep. Rev.)

Later references.

File No. 67 of 03-04

Serial Nos. 1—8

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—8

Part B. for

SUBJECT.

Memorandum on the Tree-tax System of the administration of Toddy Rev. in the State—Sent to the President, Excise Committee, Central Provinces and Berar.

Table of Contents.

Sl. 1. No. 6307/250 dy. 4-2-04. From the Excise Comm.r. in Mysore.
Submitting letter from the Excise Committee, Central Provinces and Berar requesting to be furnished with a brief note about the introduction of the tree-tax System in Mysore for orders.

Sl. 2. No. Ex. 556 dy. 10-2-04. To the Excise Comm.r.
Requesting to submit the note referred to above for transmission to the President of the Committee, through the Residency.

Sl. 3. No. 8502/339 dy. 9-5-04. From the Excise Comm.r.
Submitting a brief note on the introduction of the Tree-Tax System of the administration of Toddy Revenue in the Mysore G. R. S. 58

Ex. 446 Vol. 269

Sl. 4. No. Ex. 762 dy. 24-5-04. To the Excise Comm.r.
Requesting for a dozen copies of the memorandum on the Tree-tax System of the Administration of Toddy Revenue immediately.

P.T.O.

350

Forwarding a copy of the memorandum referred to above, and requesting to order the Superr. Govt. Press, for printing 250 copies more.

No. Ex. 772 dy. 27-5-04. To the Superr. Govt. Press.

Requesting to have 250 copies of the memorandum, referr printed and forwarded to the office before the 1st. proxim

Ex. 780 dy. 1-6-04. To F.A. Resident.

Forwarding a copy of the memorandum referred to above sent by the Excise Commr., for transmission to the President Excise Committee, Central Provinces & Berar

No. Ex. 788 dy. 7-6-04. To the Excise Commr.

Forwarding 200 copies of the memorandum referred to above.

OFFICE OF THE DEWAN OF MYSORE,

(REVENUE AND GENERAL DEPARTMENTS).

(Full Office Note.)

‡ 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

Subject. ‡ E Commr's letter no. 5708/224 dt 11/12/04. requesting to be informed whether the President Excise Committee, Central Provinces & Berars, for may be supplied with copies of the Excise reports of the Provinces

Note. * Secretary reports of the Provinces

The req^n has not come thro' the proper channel for orders. Residency

13.1.04.

Subd to secy.

13.1.04.

May be sent through the Residency Office

13/1/4

Offl Subd

16/1.

Note cont^d.

The above requisition was

* 1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

Complied with and copies of the Admn. Reports were sent to the Residency on 4/2/04. Now the Excise Commr. has subd for orders another letter from the President, requesting to be furnished for the use of the Committee with a brief note on the result of the introduction of the Free Tax System into Mysore with the Excise Commrs own opinion as to its efficacy. The Excise Commr. seems to think that he cannot do this without the sanction of Govt.

Excise Committee,

A draft, calling for the ~~report~~ note to be sent to the President, is put up.

Subd 5/2/04

Ordered as per approved draft ca. issued on 10/2/04 (No 556/Ex)

Reply to this has not been received, with a printed memo

No 8602/339 dy. 5.2.04

Memorandum on the Tree-tax System on the Administn of the Toddy Revenue in Mysore

A Draft forwarding the Memorandum to the President, Special Committee, Central Provinces & Berar, through the Residency is submitted for approval.

Mg.
18.5.04

To Sec
18/5/04

(A few copies may also be obtained from the Ex Cmr for over issue)

Subd to the Dewan through the 1st Councillor
18/5/04

1369
19-5-04
camp coty.

Per-C.
20/5/04.

Recd from Dept
Subd to the Dewan
22/5/04

Recd.
23/5/04.

17922
24.5.04.

Office Draft. (Letter.)

Mysore Government,
General & Revenue Secretariat,
Branch.

To

The Irish Asst.
Resident
in Mysore.

Date of passing the draft

Date of despatch

Regd. No.

File No. & date (if any)

No. of Encls.

Sir,

In reply to letter
No 44 & 30.1.04 re-
-ceived from the Special
Commissioner in Mysore
direct from the Presidency
Excise Committee, Central
Provinces and Berar,
requesting the Excise Comr in Mysore
~~to be favoured~~ with a brief note on the
result of the introduc-
tion of the Tree tax

Leaving
to favour him

in Singapore, ~~with this~~
~~Division as to its efficacy~~,
I am directed ~~to forward~~
to forward herewith, for
favour of transmission
to that Office
~~to the Resident, Siacia Forest~~
Committee, Penang
Rewards and Berkas,
a Memorandum on
the above mentioned
subject, furnished
by the Straits Committee
in Singapore

I have &c.

(sd)

Secretary.

(copy to the Straits Committee in reference to his No with a request that he will forward to this office a copy of the Report of the Committee appointed to enquire into the subject of the Rewards and Berkas)

(X) with the Straits Committee - C

Office Memo of 1 Jan 97

3

5a

No. 44

FROM

C. G. TODHUNTER, Esq., I. C. S.,

PRESIDENT, EXCISE COMMITTEE,

Central Provinces and Berar,

TO

THE *Excise Commissioner*

Mysore

Dated 30th. January 1904.

SIR,

I have the honour to request that you will be good enough to favour me for the use of this Committee with a brief note on the result of the introduction of the Tree Tax system in Mysore with your own opinion as to its efficacy.

I have the honour to be,
Sir,
Your most obedient Servant
C Todhunter
31.1.04
President Excise Committee
C. P and Berar

I think I cannot do it without pompies of sort. Forward pondes.

MCB
3rd Feby. 1904.

Secretariat Press, Nagpur :—T. P. R., 31-12-1903—200.

T/ Dec: 715
Encl
17/5

E4446 dy 17/5/04.

1 5
1904

From P. N. Krishnaiya Esquire B.A.
Excise Commissioner
17 MAY 1904
in Mysore
To L. Anantasamy Row Esq: B.A.
-ffg: Secretary to the Government
of His Highness the Maharaja of Mysore
General and Revenue Department

Dated 9
Despatched } May 1904.
Received

Serial No. 3

General No. 8502
No. 339
Enclosure No. (1)

Subject

Submitting a brief note on the
introduction of the D.D. System
of the administration of Toddy
Revenue in the Mysore State.

b

Excise Commissioner's Office

No. 8502/339 Bangalore, dated 9th May 1904

From

R. N. Purnaiya Esquire B.a

Excise Commissioner

in Mysore.

To

L. Anantasami Row Esquire B.a

Offg: Secretary to the Government of

His Highness the Maharaja of Mysore

General and Revenue Departments

Sir,

With reference to your docket No. 556/Excise dated 10th February 1904, I have the honour to submit herewith a brief note on the introduction of the Free Sale System of the administration of Toddy Revenue in the Mysore State and the advantages thereof over the former System which it superseded from 1st July 1898.

I have the honour to be,

Sir

Your Most obedient Servant,

R. Gopalacharlu

for Excise Commissioner in Mysore.

Office Draft. (Docket.)

8

The Mysore Government,
General & Revenue Secretariat,
Revenue Branch.

To

The Excise Commr.
in Mysore.

Serial No. 4

Date of passing the draft
Date of despatch 4/5/04

Regd. No. 762
File No. & date (if any) Ex

No. of Encls. —

I have the honour to request that a dozen* Copies of the Memorandum on the Tree-tax System of the Administration of Excise revenue, submitted with his letter no 8502/339 & 9/5/04 may be forwarded to this Office immediately.

By Order

M. Narayana Rao
for Offg. Secy

M.
23.5.04

* 6 copies to be forwarded to the Resident
6 Copies for record in this Office.

Ex 480/8 27/5/04 8

1 Diary 9/16

Enclosure 27/5

190

From P. N. Krishna Iyer, Esquire, B.A., Excise Commissioner in Mysore.

MYSORE GOVERNMENT. GENERAL & REVENUE SECRETARIAT. 27 MAY 1904

To

L. Anantasami Rao, Esq. B.A., Offg. Secretary to the Government of His Highness the Maharaja of Mysore. General and Rev: Depts.

Dated 25th May 1904.

Despatched

Received

Serial No. 5.

General No. 8795

No. 350

Enclosure No. 1

Subject

Forwarding a copy of the memorandum on the Tree-Tax System of the Administration of Toddy Revenue.

MGCPB—50 reams—6-12-02.

9

Excise Commissioner's Office,
Bangalore, dated 25th May 1904.

No. 8795
350
Encl.

From.

P. N. Punnaiya, Esquire, B.A.,
Excise Commissioner
in Mysore.

To

L. Ananthasami Rao Esqr: B.A.,
Offg. Secretary to the Government
of His Highness the Maharaja of
Mysore. General and Rev: Dept.

Sir,

Adverting to your docket No:
762/Ex, dated 24th instant, requesting
the submission of a dozen Copies
of the memorandum on the tree
tax System of the Administration
of Toddy Revenue, I have the honor
to forward an Copy of it and to
state that more spare Copies
are not available.

2. I beg that the Superintendent,
Government Press may kindly be
requested to print 250 Copies of
the memorandum in question and
supply

supply this office with 200 of them for distribution to the Excise Officers in charge of Districts, Ranges and Sub-Ranges.

I have the honor to be,
Sir,
Your most Obedient Servant

R. Gopalaraja
for Excise Commissioner
Mysore

EXCISE COMMISSIONER'S OFFICE,
Bangalore, dated 9th May 1904.

MEMORANDUM ON TREE-TAX SYSTEM OF THE ADMINISTRATION OF TODDY REVENUE.

1. In the early years of British Rule in the Mysore Province, the monopoly of drawing toddy from trees in Government unoccupied lands with liberty to tap private trees, with their consent, and of vending the toddy, used to be disposed of by *Revenue Divisions*, and subsequently *by Districts*. Then with a view to place the Vend Farms within the means of small capitalists, the vend area was reduced from a whole district to a whole taluk.

2. Then in the year 1892-93, with a view to deal directly with the professional Edigars, (toddy drawers) who deal in toddy and to thereby dispense with intermediaries, the vend areas were further reduced, and divided into the following classes of petty farms:—

(1) AIYAN FARMS or direct supply farms.

(2) AIYAN KUMKI FARMS or direct supply farms aiding other farms in regard to the supply of toddy.

(3) ANGADYS or independent shop farms.

(4) FARMS of alienated villages.

(5) Independent Grove farms.

Under farms (1) and (2) both the right of vending toddy in the shops belonging to them and the right of drawing toddy in the Government date groves assigned to them, were leased, the licensees of farms (2) being permitted to sell their toddy to those of "angadys" or independent shops (3). Under farms (3), only the right of vending toddy in the shops was leased, no date groves being assigned to them. Under farms (4) both the shops, and groves, if any, belonging to alienated villages, were separately sold and accounted for. Under farms (5) the right of drawing toddy in the groves not assigned to any "Aiyan Farms" or Aiyan kumki Farms," was separately sold, such independent groves being required mainly for the supply of toddy to Angadys or independent shops.

3. Under the above vend rent system the lessees could tap as many trees as they liked and also over-work them, and they could also tap unfit trees which yielded the least quantity of toddy. As there were no restrictions to the number of trees and the kind of trees they had to tap, they did not confine themselves to draw toddy just enough to meet the legitimate demand of the consumers in shops, but they manufactured it excessively and sold it for nominal prices at the foot of tapped trees, fed cattle with it, and thus wasted it in all sorts of ways. Within five years of the introduction of the above vend rent system, the evil effects of it became manifest, in that several taluks were totally denued of date trees, and the groves in the remaining taluks seriously declined. Thus it was found impossible not only to control toddy consumption and regulate its taxation, but also to protect date trees on which the important item of State Toddy Revenue mainly depends, from destruction by overworking, improperly tapping or overtapping. Under such circumstances it was found necessary to introduce the Tree-tax system which was ascertained to be working successfully in the Madras Presidency. But as the particulars of the number of

trees tapped on account of each of the above various classes of farms were not known, both the Excise Department and the parties concerned, were in ignorance as to what portion of the rent of the aforesaid Farms (1) and (2) represented shop rent, and what portion duty on toddy; so therefore if the tree-tax system had been introduced, the intending bidders would have been in the dark as to what amounts should be reasonably bid for the independent shops. Consequently a preliminary form of the tree-tax system was introduced in the year 1897-98. The features thereof were as per particulars below:—

(1) The Farmers of 1896-97 were allowed to continue to hold their farms for 1897-98 on condition of their agreeing to pay for the latter year the gross rent they had agreed to pay for the former year, such rent being composed of the following two items:—

(*a*) Tree-tax at the marginal rates for the toddy-yielding trees tapped by the Farmers for the supply of toddy required for *bona fide* consumption in their shops; & (*b*) shop rent being the difference if any, between the total amount of farm rent and the tree-tax for the year.

Kind of trees.	Tree-tax per tree per annum including local cess. Rs. a. p.
Date	... 1 1 0
Cocoanut	... 2 2 0
Palmyra	... 1 9 6
Bagani	... 1 9 6
Dadsal	.. 0 8 6

(2) If the tree-tax payable on the trees tapped, exceeded the gross farm rent of 1896-97, they were bound to pay such excess; and

(3) If any of the Farmers of 1896-97 declined to accept their farms on the above terms, they were sold by public auction on condition that the amount of bid should be paid on the terms referred to in clause (1) above.

(4) The farmers of 1897-98 had to apply for the trees required for each shop and to get them duly marked and licensed by Excise officers, before they tapped them.

(5) The independent "Grove Farms" were abolished. Thus at the close of the year 1897-98, the farmers, as well as the Excise Department, gained a fair knowledge of the value of each shop or block of shops.

4. Accordingly from the beginning of the year 1898-99 the tree-tax system of the administration of toddy revenue was introduced in its entirety. Under this system the "Aiyan Farms," "Aiyan kumki Farms" and independent "Grove Farms" referred to above, have ceased to exist, as the right of drawing toddy in the groves assigned to the shops or blocks of shops is not leased along with the right of vending toddy in the shops or blocks of shops, and as the independent "Grove Farms" are abolished. Only the "Angadys" or independent shops both in Government and alienated villages, are continued. In taluks where date groves are within easy distances from shops, the right of vending toddy in each individual shop is separately sold every year; but wherever the groves are not within easy reach of shops, they cannot be taken up and worked individually by small capitalists. In such localities *viz.*, Bangalore City, Devanhalli Taluk, T. Narsipur Taluk, Shimoga Taluk, etc., the shops are grouped or blocked and sold. These blocks are purchased by large capitalists who can afford to bear the heavy cost of carriage, etc., to bring toddy from long distances where date trees are available. The important terms and conditions on which the shops or groups of shops are sold, are the following:—

(1) The licensees thereof shall pay the purchase money or rent of the shops in equal monthly instalments commencing from the 1st July of the year concerned;

(2) They shall draw toddy from the Government trees assigned to them, and are at liberty to draw toddy from private trees with the consent of the owners, paying such tree rent as may be agreed to between them:

(3) They shall not draw toddy from any tree without a tapping license therefor to be obtained on payment of tree-tax at the following rates:—

Kind of trees.	Tree-tax including local cess per tree per annum Rs. A. P.
Date	... 1 1 0
Cocoanut	... 2 2 0
Bagani	... 1 9 6
Palmyra	... 1 9 6
Dadsal (arengawightii)	... 0 8 6

(4) In addition to tree-tax as above, tree rent at annas four per tree per annum with local cess thereon, shall be paid for Government trees tapped by them, the amount being credited to the respective Departments, to which the trees belong and for private trees the tree rent to be paid is at such rate as may be agreed to between them and the owner;

(5) The tree-tax shall be paid as follows:—

Period within which tapping license is applied for.	Proportion of tree-tax to be paid at the time of application for tapping license.	Proportion of tree-tax to be paid before the end of the month following.
Between 1st July and 30th April.	One-third ...	The remaining two-thirds. But if the number of date, cocoanut, and palmyra trees applied for, be ten, or less than ten, and of bagani and dadsal trees be five or less than five, the whole amount of tree-tax payable thereon shall be paid with the application.
Between 1st May and 30th June.	The whole ...	

(6) The toddy shall be sold only in duly licensed shops and there shall be no tree foot sales or sales in the open; nor shall toddy be disposed of in any manner unauthorized by the rules;

(7) Trees shall be tapped only by professional men; trees tapped one year shall not ordinarily be tapped in next year; they shall not be overtapped or over-worked; in no date tree shall the initial incision be made at any point less than three feet from the ground; except in places where permission is specially given;

(8) no date tree shall be cut to a greater depth than one-third of its diameter, and every fresh incision shall not be less than one foot above the last incision, except in localities where permission is specially given;

(9) no less than eight leaves should be left on each tree and they shall not cut or injure or permit to be cut or injured the trees licensed to them, or any other trees;

(10) Coffee planters will get *free* tapping licenses to tap trees on their estate for toddy required for *bona fide* domestic purposes, such as making of bread, but not for consumption, and they will get special shops for fixed amounts not less than Rs. 12 per shop, for the benefit of the coolies working on the estates;

(11) The kan-holders have the privilege of drawing toddy from the trees in their kans only for the use of the members of their family, but not for sale, or for the use of their servants or other employés.

5. As a consequence of the introduction of the Tree-tax system, an arrangement has been arrived at with the Madras Government, under which the tree-tax on toddy produced by the trees in the Madras Presidency, but consumed in the Mysore State, is credited to the Mysore Government and *vice versa*, the rate of tree-tax paid in such cases being highest in force on either side of the frontier. This arrangement was called for by the fact that in the frontiers in certain localities, shops depend for their supplies of toddy on toddy-yielding trees beyond the borders. Before the introduction of the tree-tax system, frontier vend farmers on either side had permission to import or export toddy across. The principle of this arrangement has also been adopted in regard to the supply of toddy to the shops in the Civil and Military Station of Bangalore.

6. The items of revenue derived under the tree-tax system are, as stated in the above paras, the following:—

(1) Shop rent.

(2) Tree-tax.

(3) Tree-rent.

(4) Penalties and forfeitures.

SHOP RENT is the fee for the license granted for vending toddy under Section 15 of the Excise Regulation, such fee being determined by the result of the auction sale.

TREE-TAX is the duty levied on toddy drawn or manufactured from each tree licensed under Section 12 of the Excise Regulation.

TREE-RENT is the price paid to the owners of the trees for having allowed them to be tapped. For private trees the licensee pays it at the rate agreed to between himself and the owner and for Government trees at annas four per tree with local cess thereon to the Government or Department to which the trees belong. For instance, the licensees of the shops in the Civil and Military Station pay tree-tax to British Government and tree-rent to the Mysore Durbar for the trees tapped by them in the Kankanhalli Taluk of the Mysore State.

7. To ensure the successful working of the above system, three things are necessary and all important. They are:—

1. The prevention of any delay in marking and licensing the trees on the part of the officials who are entrusted with the same.

2. The effective supervision of the operations of each tapman, vendor of toddy and all others connected with the trade, so as to ensure that unlicensed trees are not being tapped, and that no other malpractices are committed.

3. Adequate establishment with sufficient pay and encouragement so as to serve as an incentive to the members thereof to keep above temptation and to work with honesty, zeal and interest.

8. The advantages of the tree-tax system over the farming system which it superseded, are the following:—

(1) The taxation of toddy is regulated with reference to its consumption. The average yield of date trees is ascertained to be two seers per day. They are tapped ordinarily for not more than three months, and only on alternate days so that the out-turn of each date tree during a year is 90 seers (imperial quarts). The average price of toddy being 9 pies per seer, the realizations from 90 seers would be Rs. 4-3-6 which is the average income per tree. From this sum the licensee has to pay on an average Rs. 1-8-0 as shop rent, Rs. 1-1-0 as tree-tax to Government, and 0-4-3 as tree-rent so that the margin of gross profit left for him is Rs. 1-6-3.

(2) Each tree being taxed, the licensee selects only such trees as would yield the largest out-turn, and limits his applications for trees to the *actual* requirements of his shops. Accordingly the indiscriminate tapping of trees and wastage of toddy which used to be carried on under the farming system, are stopped.

(3) The trees are protected from destruction by overtapping, over-working and improper or irregular tapping which used to be carried on under the farming system.

(4) The value of each shop is ascertained.

(5) The intermediaries being dispensed with to a great extent, the Government derives their profits by dealing directly with the professional men, whose status in life is thus improved.

(6) The revenue has expanded (*vide* statement appended) and is capable of further development by a sufficient establishment efficiently putting down malpractices.

(7) By the introduction of tree rent, the private owners of date trees are enabled to derive a revenue from them and are interested in preserving them.

(8) The following statement shows at a glance the comparison of revenue under the tree-tax system for the first period of five years from its introduction with the period of five years immediately preceding it.

Toddy Revenue during the 5 years previous to the introduction of the Tree-tax system.		Toddy Revenue during the 5 years subsequent to the introduction of the Tree-tax system.	
Years.	Amount. Rs.	Years	Amount. Rs.
1893—94	14,44,738	1898—99	13,31,720
1894—95	14,63,970	1899—00	16,40,273
1895—96	15,42,621	1900—01	18,21,485
1896—97	15,28,021	1901—02	17,06,342
1897—98	14,69,858	1902—03	17,38,561

(9) There can be no doubt that the system is the best that could be devised for regulating consumption, for taxing on consumption, and removing all speculative element inseparable from farming out large areas only for revenue purposes. But it requires minute inspection and constant vigilance. Personally I am quite in its favor.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

TODDY REVENUE IN THE MYSORE STATE UNDER THE TREE-TAX SYSTEM FROM 1898-99 TO 1902-03.

Years.	Revenue.												No. of trees tapped.	Remarks.
	Shop rent.			Tree-tax.			Tree-rent.			Total.				
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
1898—99	7,50,792	1	8	5,80,928	1	4	.....			13,31,720	3	0	5,17,552	
1899—00	10,57,825	1	8	5,82,448	0	2	.....			16,40,273	1	10	5,35,046	
1900—01	12,65,616	15	1	5,55,868	4	0	.....			18,21,485	3	1	5,19,537	
1901—02	11,67,387	7	5	4,99,061	12	7	39,893	2	5	17,06,342	6	5	4,58,963	Tree-rent was introduced from 1st July 1901.
1902—03	12,00,303	4	0	4,92,893	13	10	45,363	7	6	17,38,560	9	4	4,46,748	

MGCPB—250—31-5-04.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

17.

Urgent

10

Office Draft. (Docket.)

Mysore Government,
Secretariat, General & Revenue
Branch.

To Serial No. 6

The Asstt. Govt. Press

Date of passing the draft

Date of despatch 27/5/24

Regd. No. 772

File No. & date (if any) Ep

No. of Encls. 1.

Has the honour to request that he will be so good as to cause 250 copies of the Memorandum on the Irrigation System of the Krishna Raja Sagara, herewith forwarded, printed, stitched and trimmed to the Secretariat office before the 1st proximo.

By order

for Secy.

27.5.24

18

Fair draft 11

Office Draft. (Letter.)

Mysore Government
General & Revenue Secretariat,
Excise Branch.

Serial No. 7

To

The First Assistant
Resident in Mysore

Date of passing the draft
Date of despatch 1/6/04

Regd. No. 780
File No. & date (if any) E

No. of Encls. 7

SIR,

1898
Mad
6.V.04

28/5/04

The President,
Excise Committee,
Central Provinces
and Berar, having
requested the Excise
Commissioner in
Mysore to favour
him with a brief
note on the result
of the introduction
of the Tree-tax
in

19.

in Mysore, I am directed to forward to you, for favour of transmission to that Officer, a Memorandum on the above mentioned subject, furnished by the Special Commissioner in Mysore

I have &c.

with 6 spare Copies.

25/5/04

Offg. Secy.

19.

Copy to the Special Commr. in Mysore for information with reference to his No. 8502/339 of 9/5/04.

With a request that half a dozen copies of the Note may be forwarded to this Office for record.

80

Office Draft. (Docket.)

Mysore Government,
General & Revenue Secretariat.

12

Serial No. 8

To

The Special Commr.
in Mysore.

Date of passing the draft

Date of despatch 7/6/04

Regd. No. 788

File No. & date (if any) Ex

No. of Encls. 200

In this letter no 8795/350 dt 25.5.04 forwarding a copy of his memorandum on the Tax system of the Admn. of Forest Rev. in Mysore & requesting for 200 printed copies of the same.

Has the honour to state that with reference the above 200 copies of the memorandum ~~are~~ are herewith forwarded—

B.O.

7-6-04

For Offg Secy—

M.
7.6.04